

**ORDER DENYING MOTION FOR RECONSIDERATION OF
FINAL DECISION**

In its September 11, 2003 administrative decision in this matter, this tribunal found one of the Petitioners, Petitioner 1, liable for consumers' sales and service tax for the period of January 1, 1998 through December 31, 2000, with interest, on the revised tax, updated through August 31, 2003, and additions to tax, for a total revised liability.

In the above decision, this tribunal also found Petitioner 2 liable for purchasers' use tax for the period of January 1, 1998 through December 31, 2000, with interest, on the revised tax, updated through August 31, 2003, and additions to tax, for a total revised liability.

As per the signed certified return receipt card, this decision was served upon Petitioners' attorney on September 23, 2003.

On November 7, 2003, Petitioners' counsel filed a "Motion for Reconsideration" with this tribunal for the sole purpose of reconsidering the nonwaiver of the additions to tax.

121 C.S.R. 1, § 79.1 states that a motion for reconsideration of findings of fact and conclusions of law, with or without a new or further evidentiary hearing, must be filed usually within twenty (20) days after a written decision was served on the party.

Although a cursory review indicates nothing in the record to justify reconsideration of the additions, the overriding issue here is that the Motion for Reconsideration was in fact untimely filed, some forty (40)-plus days after receipt of

the administrative decision, rather than within the required twenty (20) days. The Petitioners have failed to establish any good cause for extending that twenty (20)-day period.

Accordingly, it is **DETERMINED** that the Petitioner's Motion for Reconsideration should be and is hereby **DENIED**.